

**Form GSTR (A)**  
[See rule ----]

**Amendment to Monthly return**

Financial Year				
Tax period				

1.	GSTIN																	
2.	(a)	Legal name of the registered person	<Auto>															
	(b)	Trade name, if any	<Auto>															
	(c)	ARN (after filing)	<Auto (after filing)>															
	(d)	Date of ARN<Auto (after filing)>																

**3. Amendment to Summary of Supplies made and tax liability**

(Amount in ₹ for all tables)

Sr. No.	Type of Outward Supplies	Value	Tax amount			
			Integrated tax	Central tax	State/ UT tax	Cess
1	2	3	4	5	6	7
<b>A. Details of amendment to outward supplies</b>						
1.	Taxable supplies made to consumers and un-registered persons (B2C)	<Auto>				
2.	Taxable supplies made to registered persons (B2B) (other than those attracting reverse charge)	<Auto>				
3.	Exports with payment of tax	<Auto>				
4.	Exports without payment of tax	<Auto>				
5.	Supplies to SEZ units/developers with payment of tax	<Auto>				
6.	Supplies to SEZ units / developers without payment of tax	<Auto>				
7.	Deemed Exports	<Auto>				
	<b>Sub-total (A)</b>	<Auto>				
<b>B. Details of amendment to inward supplies attracting reverse charge</b>						
1.	Inward supplies attracting reverse charge (net of debit notes and credit notes)	<Auto>				
2.	Import of services (net of debit notes and credit notes)	<Auto>				
	<b>Sub-total (B)</b>	<Auto>				
<b>C. Details of amendment to Credit/Debit notes, Advances received/ adjusted /Other adjustments</b>						
1.	Debit notes issued (Other than those attracting reverse charge)	<Auto>				
2.	Credit notes issued	<Auto>				

	(Other than those attracting reverse charge)					
3.	Advances received (net of refund vouchers)	<User input>				
4.	Advances adjusted (net of refund vouchers)	<User input>				
5.	Adjustment of output liability on account of transition from composition to normal and any other liability (+/-)	<User input>				
	<b>Sub-Total (C)</b> [1-2+3-4±5]	<Auto>				
<b>D. Details of amendment to supplies having no liability</b>						
1.	Exempt and Nil rated supplies	<User input>				
2.	Non-GST supplies	<User input>				
3.	No Supply (Schedule III, Section7)	<User input>				
4.	Outward supplies attracting reverse charge (net of debit and credit notes)	<User input>				
	<b>Sub-Total (D)</b>	<Auto>				
	<b>Total tax liability (A+B+C)</b>	<Auto>				

#### 4. Summary of inward supplies for claiming Input tax Credit (ITC)

Sr. No.	Description	Value	Input Tax Credit (ITC)			
			Integrated tax	Central tax	State/ UT tax	Cess
1	2	3	4	5	6	7
<b>A. Details of Credit received based on auto-population due to amendment</b>						
1,	Inward supplies received (other than those attracting reverse charge)	<Auto>				
2.	Import of goods (Including supplies from SEZ Units)	<Auto>				
3.	Import of services (excluding from SEZ units)	<Auto>				
	<b>Sub-Total (A)</b>	<Auto>				
<b>B. Details of amendment to reversal, rejection, pendency and adjustment of credit</b>						
1.	Inward supplies rejected by recipient (wrong GSTIN etc.)	<User input>				
2.	Supplies not eligible for credit (including ISD credit)	<User input>				
3.	Supplies uploaded by suppliers on which credit has already been claimed in the previous tax periods	<User input>				
4.	Reversal of input tax credit (net of reclaimed ITC, if any)	<User input>				
5.	Others ITC [including Adjustment of ITC on account of transition from composition to normal (+/-)]	<User input>				
	<b>Sub-Total (B)</b>	<Auto>				
	<b>Net ITC available (A-B)</b>	<Auto>				

	Input tax credit on capital goods (for reporting purposes only, not credited to electronic credit ledger)	<User input>				
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### 5. Interest and late fee details

Sr. No.	Description	Amount of interest				Amount of late fee	
		Integrated Tax	Central Tax	State/ UT tax	Cess	Central tax	State/ UT Tax
1	2	3	4	5	6	7	8
1.	Fee for making amendment above the prescribed limit (to be computed by the system)						
2.	Interest on upward revision of tax liability, if any (to be computed by system)						
3.	Interest on reversal of input tax credit (to be calculated by taxpayer)						
4.	Others interest liability (to be specified)						
	<b>Total</b>						

### 6. Payment of tax

Sr. No.	Description	Tax payable		Tax already paid, if any	Adjustment of negative liability of previous tax period	Paid through ITC				Paid in cash		
		Reverse charge	Other than reverse charge			Integrated tax	Central tax	State/UT tax	Cess	Tax/Cess	Interest	Late Fee
1	2	3	4	5	6	7	8	9	10	11	12	13
1.	Integrated tax											
2.	Central tax											
3.	State/UT tax											
4.	Cess											
	<b>Total</b>											

### 7. Verification

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Signature

Place -

Name of Authorized Signatory

Date -

Designation /Status

### **Instructions (Amendment Return) –**

1. Filing process of amendment return will be similar to original return.
2. Entries made by taxpayer in the fields at the time of filing original return will be open for amendment.
3. Amendment return can be filed for a tax period.
4. Frequency of filing and period within which it is filed will be as per provisions of Law.
5. Payment can be made if liability comes due to amendment. If liability becomes negative, it will be taken to main return of next tax period.
6. Effect on input tax credit of recipients will be carried to main return of next tax period.
7. Payment process will be similar to main return. ITC available in the electronic credit ledger can be utilized for payment of liability as per provisions of Law.